

SECRET

SI 45-67

November 1977

Code	Definition	General Ledger Accounts		Effect on Supply Record
		Debit	Credit	
<u>1 RECEIPTS: DUE-IN</u>				
1A	Acquisition. Procurement from commercial sources, other Government agencies; or special projects.	1711 1711 4231	4224 4231 1711	Increase OH Decrease DI
<u>2 RECEIPTS: NOT DUE-IN</u>				
2A	Acquisition. Procurement from commercial sources, other Government agencies, or special projects.	1711 1711 4231	4224 4231 1711	Increase OH
2B	Acquisition. Return to stock of nonexpendable property from other than Property-In-Use.	1711	4247	Increase OH
2C	Acquisition. Property donated or captured.	1711 1711 4233	4248 4233 1711	Increase OH
2D	Acquisition. Return to stock of nonexpendable property from Property-In-Use (this code necessary to process re-issues at no charge to PRA, Code 6C).	1711 1792	1721 4247	Increase OH Decrease IU
2E	Acquisition. Return to stock of property on loan to others.	1711	1731	Increase OH Decrease OLT
2F	Acquisition. Return to stock of expendable property from User Accounts or Return to stock of expendable or nonexpendable property recovered from Certificate of Expenditure.	1711	4247	Increase OH

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2G	Acquisition. Property loaned to Agency from outside sources. (Return of property loaned to Agency will be accomplished by a 2G reversal (i.e., 2GX)).	1732	3145	Increase OLF
<u>3 ADJUSTMENTS: INCREASES</u>				
3A	Price Adjustment. Increase the dollar value of property-on-hand.	1711	4233	Increase OH
3B	Price Adjustment. Increase the dollar value of property-in-use.	1721 4234	4233 1792	Increase IU
3E	Price Adjustment. Increase the dollar value of property on loan to others.	1731	4233	Increase OLT
3C	Overage. Increase the dollar value of property on hand due to overage in physical inventory.	1711	4232	Increase OH
3D	Overage. Increase the dollar value of property-in-use due to overage in physical inventory.	1721 4234	4232 1792	Increase IU
<u>4 ADJUSTMENTS: DECREASES</u>				
4A	Price Adjustment. Decrease the dollar value of property on hand.	4233	1711	Decrease OH
4B	Price Adjustment. Decrease the dollar value of property-in-use.	4233 1792	1721 4234	Decrease IU
4E	Price Adjustment. Decrease the dollar value of property on loan to others.	4233	1731	Decrease OLT

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*4C	Shortage. Decrease the dollar value of property on hand due to shortage in physical inventory.	4232	1711	Decrease OH
*4D	Shortage. Decrease the dollar value of property-in-use due to shortage in physical inventory.	4232 1792	1721 4234	Decrease IU
<u>6 ISSUES: STOCK</u>				
6A	Issues. Property charged to PRA. Expendable or nonexpendable property issued and expended on a Certificate of Expenditure.	4241	1711	Decrease OH
6B	Issues. Property charged to PRA.	4241 1721 4241	1711 or 1711 1792	Decrease OH Issue of NX Property to PIU
6C	Reissue. Property re-issued to installations with no charge to PRA	4247 1721 4247	1711 or 1711 1792	Decrease OH Issue of NX Property to PIU
6D	Issues. Printed forms at no cost.	4247	1711	Decrease OH
6E	Issues. Property on loan to others.	1731	1711	Decrease OH Increase OLT
6F	Issues. Property donated to other Government agencies on a nonreimbursable basis.	4242	1711	Decrease OH
6G	Issues. Property donated to other countries.	4242	1711	Decrease
6H	Issues. Property traded in for credit or sold through GSA.	4243	1711	Decrease

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6I	Issues. Property sold or property returned for credit	1922	1711	Decrease OH
25X1	or [Redacted]			
6J	Issues. Property abandoned, destroyed, or written off.	4242	1711	Decrease OH
6M	Issues. Excess property issued with no charge to PRA.	4246	1711	Decrease OH
6S	Issues. Vehicles turned over to GSA for sale.	1922	1711	Decrease OH
	<u>7 ISSUES: NON-STOCK</u>			
7A	Issues. Direct issue of property charge to PRA. Expendable or nonexpendable property issued and expended on a Certificate of Expenditure.	1711 4241	4224 1711	Wash Entry
7B	Issues. Direct issue of property charged to PRA.	1711 4241	4224 1711	Wash Entry
7R	Issues. Property issued as property sold to other Government agencies.	1711 1922	4224 1711	Wash Entry
25X1	[Redacted]			
25X1	[Redacted] on a reimbursable			
25X1	basis [Redacted]			
25X1	[Redacted]			
7U	Issues. Property issued as property sold to other countries or to contractors (reimbursable accommodation procurement)	1711 1922	4224 1711	Wash Entry